

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Western Wayne Schools (8355)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$0	\$16,747	n/a	n/a	n/a
	11050 Regular Programs; Full Day Kindergarten	\$0	\$199,718	\$203,030	\$243,030	n/a	22%	20%
	11100 Regular Programs; Elementary	\$1,069,963	\$1,276,733	\$1,172,336	\$1,384,299	29%	8%	18%
	11200 Regular Programs; Middle/Junior High	\$628,280	\$738,609	\$800,725	\$927,971	48%	26%	16%
	11300 Regular Programs; High School	\$817,682	\$798,672	\$684,811	\$827,667	1%	4%	21%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$14,050	\$5,320	n/a	n/a	-62%
	11420 Vocational Education; Agriculture B	\$45,749	\$68,401	\$70,255	\$81,118	77%	19%	15%
	11450 Vocational Education; Consumer and Homemaking	\$41,823	\$52,885	\$42,569	\$58,799	41%	11%	38%
	11470 Vocational Education; Business Education	\$39,501	\$69,175	\$85,664	\$97,280	146%	41%	14%
	11480 Vocational Education; Industrial Education A	\$62,837	\$89,568	\$84,814	\$111,557	78%	25%	32%
	11510 Vocational Education; Cooperative Education	\$3,129	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$21,119	\$12,946	\$11,850	\$7,602	-64%	-41%	-36%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$13,253	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$6,729	\$49,230	\$50,947	\$88,760	> 500%	80%	74%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$24,962	\$0	\$0	\$0	-100%	n/a	n/a
	12310 Physical Impairment; Orthopedic Impairment	\$11,802	\$10,515	\$11,653	\$16,319	38%	55%	40%
	12320 Physical Impairment; Multiple Disabilities	\$25,221	\$21,404	\$56,674	\$55,832	121%	161%	-1%
	12350 Physical Impairment; Homebound	\$0	\$1,449	\$848	\$3,906	n/a	170%	361%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$13,304	\$30,084	\$35,233	\$35,723	169%	19%	1%
	12510 Culturally Different; Communication Disorders	\$0	\$89,648	\$274	\$505	n/a	-99%	84%
	12520 Culturally Different; Compensatory	\$2,439	\$1,039	\$0	\$0	-100%	-100%	n/a
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$0	\$88,695	\$89,605	\$50,813	n/a	-43%	-43%
	12610 Learning Disability	\$0	\$0	\$0	\$70,433	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$46,533	\$40,619	\$41,636	\$47,702	3%	17%	15%
	12810 Special Education Preschool	\$0	\$18,665	\$17,768	\$17,908	n/a	-4%	1%
	14100 Summer School Programs; Elementary	\$3,773	\$485	\$0	\$0	-100%	-100%	n/a
	14200 Summer School Programs; Middle/Junior High School	\$4,682	\$458	\$0	\$0	-100%	-100%	n/a
	14300 Summer School Programs; High School	\$12,007	\$15,931	\$14,057	\$12,989	8%	-18%	-8%
	16100 Remediation Testing	\$8,042	\$75,338	\$61,129	\$51,498	> 500%	-32%	-16%
	16200 Preventive Remediation	\$14,830	\$0	\$0	\$0	-100%	n/a	n/a
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$1,028	\$0	\$0	\$0	-100%	n/a	n/a
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$56,153	\$40,165	\$38,714	\$47,647	-15%	19%	23%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$685,001	\$370,464	\$490,759	\$496,892	-27%	34%	1%
	22210 Library/Media Services; Service Area Direction	\$846	\$0	\$0	\$0	-100%	n/a	n/a
	22220 Library/Media Services; School Library	\$101,208	\$113,499	\$114,800	\$123,969	22%	9%	8%
	22230 Library/Media Services; Audiovisual	\$5,265	\$4,440	\$4,505	\$3,030	-42%	-32%	-33%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$288,376	\$207,774	\$149,720	\$203,214	-30%	-2%	36%
	24100 Office of The Principal	\$333,263	\$433,134	\$452,302	\$523,909	57%	21%	16%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$15,426	\$0	\$0	\$0	-100%	n/a	n/a
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$79,049	\$111,592	\$106,187	\$39,711	-50%	-64%	-63%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$600	\$332	\$6,053	\$5,648	> 500%	> 500%	-7%
	26497 2007 Account Code - Teachers Retirement Fund	\$148,120	\$184,156	\$302,613	\$124,365	-16%	-32%	-59%
Student Academic Achievement Total		\$4,618,740	\$5,215,822	\$5,215,581	\$5,795,414	25%	11%	11%
Student Instructional Support								
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$5,352	\$1,395	\$1,350	\$1,469	-73%	5%	9%
	21220 Guidance Services; Counseling Services	\$91,548	\$85,558	\$90,429	\$112,217	23%	31%	24%
	21250 Guidance Services; Records Maintenance	\$6,737	\$436	\$671	\$904	-87%	107%	35%
	21290 Guidance Services; Other Guidance Services	\$0	\$26,983	\$18,947	\$18,483	n/a	-32%	-2%
	21340 Health Services; Nurse Services	\$26,471	\$30,996	\$32,337	\$39,437	49%	27%	22%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$129	\$459	\$1,924	n/a	> 500%	319%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$1,382	\$114,332	\$12,372	n/a	> 500%	-89%

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	21990 Other Support Services; Students; Other Student Services	\$0	\$10,101	\$0	\$0	n/a	-100%	n/a
	22110 Improvement of Instruction; Service Area Direction	-\$2,484	\$0	\$0	\$0	n/a	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$4,760	\$27,895	\$46,102	\$39,688	> 500%	42%	-14%
	22130 Improvement of Instruction; Instructional Staff Training	\$402	\$23,303	\$38,684	\$42,142	> 500%	81%	9%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$19,247	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$17,935	\$14,621	\$14,354	\$15,052	-16%	3%	5%
	23210 Executive Administration; Office of The Superintendent	\$226,791	\$199,267	\$240,031	\$267,537	18%	34%	11%
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$0	\$2,300	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$8,719	\$67,666	\$75,936	n/a	> 500%	12%
Student Instructional Support Total		\$377,512	\$430,786	\$665,364	\$648,709	72%	51%	-3%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$10,689	\$7,771	\$9,957	\$12,609	18%	62%	27%
	23160 Board of Education; Promotion Expenses	\$1,168	\$1,307	\$2,388	\$3,346	187%	156%	40%
	23230 Executive Administration; Staff Relations and Negotiations	\$5,644	\$0	\$0	\$0	-100%	n/a	n/a
	25150 Fiscal Services; Payroll Services	\$0	\$0	\$0	\$22,023	n/a	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$554	\$1,988	\$1,643	\$24,385	> 500%	> 500%	> 500%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$1,224	\$1,406	\$822	n/a	-33%	-42%
	25196 Other Fiscal Services; Cash Change	\$0	\$250	\$0	\$0	n/a	-100%	n/a
	25199 Other Fiscal Services; Other	\$197	\$0	\$0	\$40	-80%	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$32,925	\$39,313	\$46,277	\$6,158	-81%	-84%	-87%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$541,423	\$714,887	\$724,622	\$679,142	25%	-5%	-6%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$23,322	\$28,453	\$9,721	\$2,430	-90%	-91%	-75%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$2,982	\$3,502	\$7,915	\$7,059	137%	102%	-11%
	26499 2007 Account Code - Other	\$0	\$61,150	\$78,626	\$39,173	n/a	-36%	-50%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$4,988	\$11,055	\$15,241	\$15,764	216%	43%	3%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$6,224	\$2,949	\$798	n/a	-87%	-73%
	26700 Operation and Maintenance of Plant Services; Insurance	\$36,242	\$67,662	\$46,542	\$41,998	16%	-38%	-10%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$0	\$78,084	n/a	n/a	n/a
	27010 Student Transportation; Service Area Direction	\$145	\$3,000	\$6,171	\$0	-100%	-100%	-100%
	27100 Student Transportation; Vehicle Operation	\$123,553	\$176,295	\$190,492	\$203,952	65%	16%	7%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$76,847	\$82,691	\$108,046	\$102,116	33%	23%	-5%
	27400 Student Transportation; Purchase of School Buses	\$94,365	\$118,920	\$66,026	\$140,211	49%	18%	112%
	27500 Student Transportation; Insurance on Buses	\$7,395	\$19,668	\$14,211	\$13,048	76%	-34%	-8%
	27700 Student Transportation; Contracted Transportation Services	\$6,447	\$3,980	\$4,306	\$2,595	-60%	-35%	-40%
	27910 Student Transportation; Bus Driver Training	\$1,103	\$1,559	\$1,557	\$1,378	25%	-12%	-11%
	31100 Food Services Operations; Service Area Direction	\$13,523	\$26,944	\$41,646	\$34,754	157%	29%	-17%
	31200 Food Services Operations; Food Preparation and Dispensing	\$104,496	\$176,135	\$188,757	\$174,881	67%	-1%	-7%
	31400 Food Services Operations; Food Purchases	\$142,772	\$201,000	\$209,444	\$215,146	51%	7%	3%
	31900 Other Food Services	\$11,664	\$7,984	\$10,498	\$12,489	7%	56%	19%
	33100 Community Service Operations; Direction of Community Services	\$2,021	\$0	\$5,524	\$0	-100%	n/a	-100%
	33200 Community Recreation	\$0	\$630	\$630	\$630	n/a	0%	0%
	33300 Civic Services	\$14,113	\$0	\$545	\$3,298	-77%	n/a	> 500%
	33400 Athletic Coaches	\$94,310	\$162,221	\$167,065	\$191,725	103%	18%	15%
	33930 Latch Key Kid Program	\$0	\$14,417	\$14,529	\$17,664	n/a	23%	22%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$57,500	\$8,477	\$5,401	\$18,688	-68%	120%	246%
Overhead and Operational Total		\$1,410,387	\$1,948,708	\$1,982,134	\$2,066,404	47%	6%	4%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$68,951	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$22,410	\$2,838	\$245,795	n/a	> 500%	> 500%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$0	\$4,000	n/a	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$455,017	\$426,841	\$161,198	n/a	-65%	-62%

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	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$93,759	\$45,475	\$7,758	\$17,035	-82%	-63%	120%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$47,816	\$20,014	\$12,880	n/a	-73%	-36%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$35,000	\$40,000	\$40,000	n/a	14%	0%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$33,591	\$32,308	\$30,806	n/a	-8%	-5%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$232,113	\$0	\$0	\$0	-100%	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$486,741	\$884,735	\$955,369	\$439,226	-10%	-50%	-54%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$323,346	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$114,820	n/a	n/a	n/a
Nonoperational Total		\$881,564	\$1,524,044	\$1,485,128	\$1,389,108	58%	-9%	-6%
prorated								
	26491 2007 Account Code - PERF	\$62,493	\$75,600	\$138,035	\$46,334	-26%	-39%	-66%
	26492 2007 Account Code - Social Security	\$316,895	\$387,089	\$392,153	\$185,364	-42%	-52%	-53%
	26493 2007 Account Code - Workmen's Compensation	\$9,656	\$30,321	\$19,630	\$16,673	73%	-45%	-15%
	26494 2007 Account Code - Group Insurance	\$184,650	\$352,543	\$379,254	\$181,621	-2%	-48%	-52%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$5,516	\$267	\$14	n/a	-100%	-95%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$30,387	\$107,709	\$28,814	n/a	-5%	-73%
prorated Total		\$573,694	\$881,456	\$1,037,049	\$458,819	-20%	-48%	-56%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$5,053,087	\$5,913,938	\$6,025,058	\$6,168,074	22%	4%	2%	64.3%	59.1%	58.0%	59.5%
Student Instructional Support	\$419,767	\$478,783	\$731,793	\$677,138	61%	41%	-7%	5.3%	4.8%	7.0%	6.5%
Overhead and Operational	\$1,507,479	\$2,084,052	\$2,143,277	\$2,124,135	41%	2%	-1%	19.2%	20.8%	20.6%	20.5%
Nonoperational	\$881,564	\$1,524,044	\$1,485,128	\$1,389,108	58%	-9%	-6%	11.2%	15.2%	14.3%	13.4%
Grand Total	\$7,861,897	\$10,000,816	\$10,385,256	\$10,358,455	32%	4%	0%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	69.6%	63.9%	65.1%	66.1%